



# 2023 Assessment of Chisago County Report

Prepared by:

Chisago County Assessor Office

# Introduction

This **2023 Assessment Report** is created to help understand the **valuation process, sales analysis and appeals process**. We have created this report for the property owners of Chisago County along with the Township Boards, City Councils and the County Board of Commissioners.

**Minnesota statutes** establish specific requirements for the ad valorem property tax system. This means that property taxes are based on the value of a property. Combined with the budgets of our local governments, taxes can be fairly and equitably calculated based on the value and classification of a property. It is critical of the assessor's office to **verify property information** to make sure the valuation of a property is **accurate**.

In Minnesota, **the market value of a property is defined as the usual selling price in a fair and open market with both buyer and seller acting in their best interest**. Every property is assessed as of **January 2 each year**. Our process has many components to ensure that the integrity of our values is **fairly and equitably** done. One part of our process is to **visit** every property once every five years. During this time, we are verifying measurements, condition, quality, depreciation, amenities, outbuildings, and land types, such as tillable, woods, waste. Another component of our process is **sales verification**. Every sale that occurs in Chisago County submits a Certificate of Real Estate Value (CRV). Information on the CRV helps us decide which sales were on the open market and sold for a fair market price versus properties that are bank owned or sold to relatives. Each year a sales ratio study is conducted; sales between **October 1, 2021, and September 30, 2022**, are used for the basis of adjustments for the January 2, 2023, assessment date. When our property data is accurate and sales are analyzed, we can make proper adjustments to all properties based on the market trends. Our goal is to assess each property fairly and equitably, so each property pays the appropriate amount of tax, **no more, no less**.

Each year property owners have the right and ability to **appeal the estimated market value or classification** of their property. In March, a Valuation and Classification Notice is mailed out. Important information like, estimated market value, classification, new improvements, if any, exclusions if the property qualifies for them, like homesteading and taxable market value are printed on the notice. If there are concerns about the information on the notice, the **first step** is to call the **assessor's office**. Staff are available to answer questions or give information that helps you understand better. Most communities in Chisago County conduct a **Local Board of Appeal and Equalization (LBAE)**. This meeting is to bring your concerns to your Local Government. If you attend the LBAE and still have concerns or questions, you may attend the County Board of Appeal and Equalization.

We hope you find the information in this report **educational and useful**. Our office is here to assist and partner with you, to make sure that your property is being fairly and equitably assessed.

Thank You!

Chisago County Assessor's Office

# Chisago County Assessor Office

Daryl Moeller, County Assessor  
Chase Peloquin, Assistant County Assessor

Name	Title	License	Jurisdiction
Patrick Poshek	Sr. Deputy Assessor	AMA	Rushseba Township City of North Branch
Rich Koons	Sr. Deputy Assessor	AMA	Shafer Township City of Chisago City City of Lindstrom
Sheri LaBuhn	Sr. Deputy Assessor	CMA	City of Rush City City of Stacy City of Wyoming
Eric Wuotila	Sr. Deputy Assessor	CMA	Chisago Lake Township Franconia Township City of Taylors Falls
Ted Anderson	Sr. Deputy Assessor	AMA	Amador Township Fish Lake Township Nessel Township City of Center City
Vince Scheele	Deputy Assessor		Lent Township Sunrise Township City of Harris City of Shafer

# 2023 Assessment Timeline

21 Month Sales Study (Time Trend Sales Analysis) – January 2021 – September 2022

12 Month Sales Study (Equalization Sales Analysis) – October 2021 – September 2022

Quintile Inspections – May 2022 – December 2022

New Construction Inspections – December 2022 – January 2023

**Assessment Date – January 2, 2023**

Final Analysis – Data Entry – Proofing – February 2023

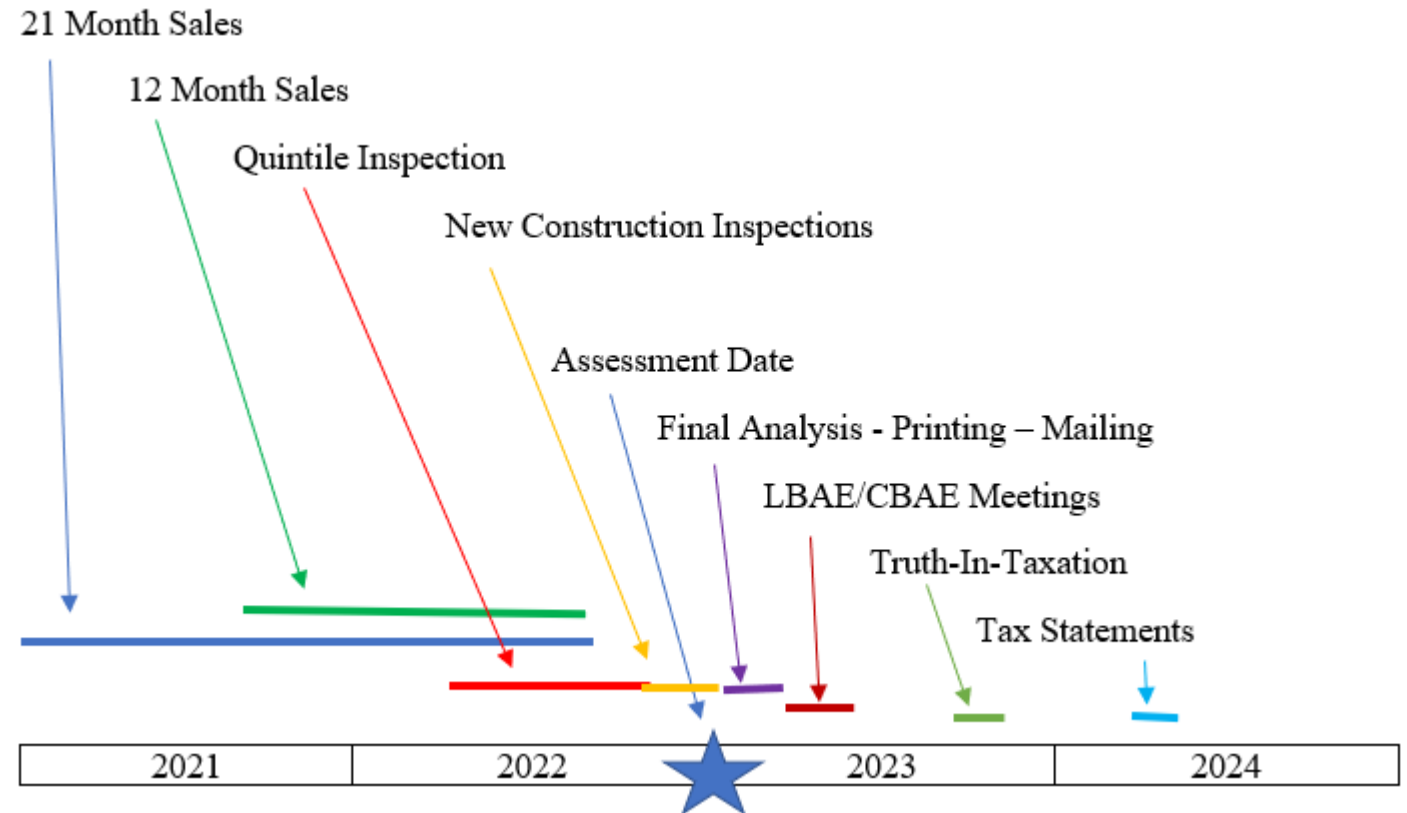
Printing – Mailing – March 2023

Local Board of Appeal and Equalization Meetings – April 2023

County Board of Appeal and Equalization Meeting – June 2023

Truth-In-Taxation Statements Mailed - November 2023

Tax Statements Mailed – March 2024



# County Final Sales Analysis

Chisago County Final Sales Analysis			
Classification	Beginning Sales Ratio	Final Sales Ratio	Number of Sales
Residential - Off Water	86.50%	93.63%	653
Residential - On Water	82.65%	92.70%	98
All Residential	85.86%	93.47%	751
Agricultural	69.82%	94.31%	23
Apartment	64.18%	76.81%	1
Commercial Industrial	86.22%	95.10%	18

Chisago County 2023 Residential Time Trend	
Time Trend Area	Annual Trend Adjustment
Southern Chisago County Off-Water	9.7645%
Northern Chisago County Off-Water	11.071%
Southern Chisago County On-Water	13.036%
Northern Chisago County On-Water	18.745%
Agricultural Countywide	14.417%

# Sales Ratios by Jurisdiction Residential/Seasonal All Sales

Final Ratio are calculated using the 2023 Assessed Values compared to the Time-Adjusted Sale Price

All Jurisdictions with 6 or more sales, must have a Final Sales Ratio between 90% and 105%.

Chisago County Residential Sales Statistics - 10/1/21 to 9/30/22					
Jurisdiction	Number of Sales	Beginning Sales Ratio	Final Sales Ratio	COD	PRD
Amador	7	83.23%	91.70%	11.03	1.01
Chisago Lake	53	83.42%	92.68%	5.87	1.01
Fish Lake	18	83.48%	92.50%	6.35	1.01
Franconia	18	89.21%	94.61%	11.06	1.02
Lent	23	86.28%	93.11%	9.60	1.00
Nessel	40	83.65%	92.71%	8.70	1.01
Rushseba	6	74.19%	91.50%	5.67	0.99
Shafer Twp	9	85.00%	94.26%	8.05	1.00
Sunrise	15	79.80%	93.62%	8.73	0.96
Center City	9	89.86%	96.80%	7.86	0.99
Chisago City	87	87.24%	93.43%	8.08	1.01
Harris	16	92.31%	95.67%	8.41	0.99
Lindstrom	87	88.97%	93.69%	7.69	1.01
North Branch	179	85.38%	93.16%	6.55	1.00
Rush City	41	84.52%	94.24%	8.62	1.01
Shafer City	22	88.81%	95.20%	4.10	1.00
Stacy	14	90.69%	95.81%	5.18	1.01
Taylors Falls	18	83.08%	92.83%	8.06	1.02
Wyoming	89	86.45%	93.87%	6.71	1.00
County	751	85.86%	93.47%	7.42	1.01

# Sales Ratios by Jurisdiction Residential/Seasonal On-Water Sales Only

Final Ratio are calculated using the 2023 Assessed Values compared to the Time-Adjusted Sale Price

All Jurisdictions with 6 or more sales, must have a Final Sales Ratio between 90% and 105%.

Chisago County On-Water Residential Sales Statistics - 10/1/21 to 9/30/22			
Jurisdiction	Number of On-Water Sales	Beginning On-Water Sales Ratio	Final On-Water Sales Ratio
Amador	0	.	.
Chisago Lake	23	78.90%	91.80%
Fish Lake	10	77.30%	92.50%
Franconia	1	74.60%	88.89%
Lent	0	.	.
Nessel	26	82.15%	92.76%
Rushseba	0	.	.
Shafer Twp	0	.	.
Sunrise	0	.	.
Center City	7	97.86%	97.79%
Chisago City	17	81.93%	90.44%
Harris	0	.	.
Lindstrom	10	87.77%	95.39%
North Branch	0	.	.
Rush City	0	.	.
Shafer City	0	.	.
Stacy	0	.	.
Taylors Falls	0	.	.
Wyoming	4	86.30%	93.05%
County	98	82.65%	92.70%



# How does the time adjustment work?

## How does it affect the valuation process?

A property sells for \$300,000 in October 2021.

The same property sells in September 2022 for \$330,000.

The market is increasing by 10%.  $(330,000 - 300,000) = 30,000 / 300,000 = 10\%$  or 0.83% per month.

If Chisago County assessed this property fairly and equitably last year for \$285,000, the first sales ratio is 95% ( $285,000 / 300,000$ ), but when the second sale occurs the ratio is 86% ( $285,000 / 330,000$ ).

We apply the 0.83% per month time adjustment to all sales and calculate the value to January 2, 2023.

The time adjusted value of the sale price to January 2, is \$339,000. Which calculates a ratio of 84% ( $285,000 / 339,000$ ).

If Chisago County assesses this property at 95%, the new valuation needs to be \$322,000 ( $339,000 \times 0.95$ ) which is a \$37,000 or 13% increase ( $322,000 - 285,000 = \$37,000 / \$285,000 = 13\%$ )



# 2022 to 2023 EMV Comparison by Jurisdiction

\*Net Percent of Change =  
(2023 EMV – 2022 EMV –  
New Construction) / 2022  
EMV

Chisago County Values by Jurisdiction - Taxable Classes Only					
Jurisdiction	2022 Assessment	2023 Assessment	New Construction	Overall % of Change	Net % of Change
Amador	\$ 182,336,400	\$ 208,919,000	\$ 2,433,500	14.58%	13.24%
Chisago Lake	\$ 947,074,900	\$ 1,057,206,600	\$ 10,517,100	11.63%	10.52%
Fish Lake	\$ 381,770,800	\$ 430,997,100	\$ 3,865,500	12.89%	11.88%
Franconia	\$ 369,723,800	\$ 417,123,100	\$ 4,017,200	12.82%	11.73%
Lent	\$ 493,368,800	\$ 524,319,700	\$ 5,291,200	6.27%	5.20%
Nessel	\$ 483,952,600	\$ 548,530,600	\$ 5,733,500	13.34%	12.16%
Rushseba	\$ 145,860,700	\$ 162,754,300	\$ 1,600,700	11.58%	10.48%
Shafer Twp	\$ 218,679,700	\$ 255,189,000	\$ 3,221,500	16.70%	15.22%
Sunrise	\$ 375,796,800	\$ 438,481,900	\$ 5,079,000	16.68%	15.33%
Center City	\$ 109,811,100	\$ 119,026,100	\$ 2,012,900	8.39%	6.56%
Chisago City	\$ 933,359,200	\$ 1,036,223,400	\$ 15,183,100	11.02%	9.39%
Harris	\$ 179,401,300	\$ 192,373,200	\$ 1,599,600	7.23%	6.34%
Lindstrom	\$ 703,649,100	\$ 771,056,000	\$ 10,971,800	9.58%	8.02%
North Branch	\$ 1,376,962,400	\$ 1,537,194,300	\$ 36,660,300	11.64%	8.97%
Rush City	\$ 207,901,300	\$ 230,452,100	\$ 3,997,400	10.85%	8.92%
Shafer City	\$ 102,299,600	\$ 111,558,200	\$ 1,395,100	9.05%	7.69%
Stacy	\$ 156,550,800	\$ 170,587,100	\$ 1,967,500	8.97%	7.71%
Taylors Falls	\$ 121,215,800	\$ 137,836,500	\$ 700,500	13.71%	13.13%
Wyoming	\$ 1,174,039,000	\$ 1,287,371,200	\$ 24,385,500	9.65%	7.58%
County Total	\$ 8,663,754,100	\$ 9,637,199,400	\$ 140,632,900	11.24%	9.61%

Where did  
the value  
Change?

Chisago County 2023 Value Changes by Classification - Countywide					
Classification	2022 Assesment	2023 Assessment	New Construction	Overall % of Change	Net % of Change
Agricultural/Rural	\$ 1,125,010,200	\$ 1,305,115,700	\$ 3,507,000	16.01%	15.70%
Residential	\$ 6,647,036,000	\$ 7,323,744,600	\$ 109,016,900	10.2%	8.5%
Seasonal Residential	\$ 187,543,400	\$ 208,376,900	\$ 1,486,000	11.1%	10.3%
Commercial/Industrial/Other	\$ 504,974,300	\$ 565,334,300	\$ 11,617,200	12.0%	9.7%
Apartment 4+ Units	\$ 175,418,800	\$ 209,789,300	\$ 15,005,800	19.6%	11.0%
Manufactured Home Park	\$ 23,771,400	\$ 24,838,600	\$ -	4.5%	4.5%

Where is the  
value in your  
jurisdiction?

Chisago County Breakdown of Major Categories by Jurisdiction							
Jurisdiction	Agricultural Rural	% of Total	Residential Seasonal	% of Total	Comm. Ind. Apt. All Other	% of Total	Totals
Amador	\$ 112,131,400	54%	\$ 90,672,500	43%	\$ 6,115,100	3%	\$ 208,919,000
Chisago Lake	\$ 190,911,500	18%	\$ 854,934,500	81%	\$ 11,360,600	1%	\$1,057,206,600
Fish Lake	\$ 99,913,300	23%	\$ 329,168,600	76%	\$ 1,915,200	0%	\$ 430,997,100
Franconia	\$ 137,776,500	33%	\$ 272,622,000	65%	\$ 6,724,600	2%	\$ 417,123,100
Lent	\$ 67,015,000	13%	\$ 450,572,700	86%	\$ 6,732,000	1%	\$ 524,319,700
Nessel	\$ 107,119,000	20%	\$ 431,702,100	79%	\$ 9,709,500	2%	\$ 548,530,600
Rushseba	\$ 73,519,800	45%	\$ 86,385,000	53%	\$ 2,849,500	2%	\$ 162,754,300
Shafer Twp	\$ 125,394,700	49%	\$ 126,678,100	50%	\$ 3,116,200	1%	\$ 255,189,000
Sunrise	\$ 146,441,400	33%	\$ 286,391,500	65%	\$ 5,649,000	1%	\$ 438,481,900
Center City	\$ 260,800	0%	\$ 110,190,100	93%	\$ 8,575,200	7%	\$ 119,026,100
Chisago City	\$ 41,582,100	4%	\$ 895,493,400	86%	\$ 99,147,900	10%	\$1,036,223,400
Harris	\$ 50,608,900	26%	\$ 124,137,200	65%	\$ 17,627,100	9%	\$ 192,373,200
Lindstrom	\$ 6,359,200	1%	\$ 690,495,200	90%	\$ 74,201,600	10%	\$ 771,056,000
North Branch	\$ 91,707,700	6%	\$1,221,511,100	79%	\$ 223,975,500	15%	\$1,537,194,300
Rush City	\$ 4,246,400	2%	\$ 163,995,400	71%	\$ 62,210,300	27%	\$ 230,452,100
Shafer City	\$ 3,292,600	3%	\$ 94,733,700	85%	\$ 13,531,900	12%	\$ 111,558,200
Stacy	\$ 3,383,600	2%	\$ 125,541,700	74%	\$ 41,661,800	24%	\$ 170,587,100
Taylor's Falls	\$ 9,230,400	7%	\$ 110,388,200	80%	\$ 18,217,900	13%	\$ 137,836,500
Wyoming	\$ 34,221,400	3%	\$1,066,508,500	83%	\$ 186,641,300	14%	\$1,287,371,200
County Total	\$1,305,115,700	14%	\$7,532,121,500	78%	\$ 799,962,200	8%	\$9,637,199,400

# Residential & Seasonal Residential Changes

Chisago County Residential/Seasonal Residential Values by Jurisdiction					
Jurisdiction	2022 Assessment	2023 Assessment	New Construction	Overall % of Change	Net % of Change
Amador	\$ 81,113,600	\$ 90,672,500	\$ 1,491,500	11.78%	9.95%
Chisago Lake	\$ 778,320,200	\$ 854,934,500	\$ 9,956,500	9.84%	8.56%
Fish Lake	\$ 296,557,400	\$ 329,168,600	\$ 3,402,700	11.00%	9.85%
Franconia	\$ 247,015,300	\$ 272,622,000	\$ 3,929,900	10.37%	8.78%
Lent	\$ 424,604,500	\$ 450,572,700	\$ 5,223,000	6.12%	4.89%
Nessel	\$ 382,040,600	\$ 431,702,100	\$ 5,688,900	13.00%	11.51%
Rushseba	\$ 77,080,300	\$ 86,385,000	\$ 1,231,100	12.07%	10.47%
Shafer Twp	\$ 112,070,400	\$ 126,678,100	\$ 3,203,800	13.03%	10.18%
Sunrise	\$ 246,294,900	\$ 286,391,500	\$ 6,456,300	16.28%	13.66%
Center City	\$ 101,531,300	\$ 110,190,100	\$ 2,012,900	8.53%	6.55%
Chisago City	\$ 809,406,300	\$ 895,493,400	\$ 13,805,100	10.64%	8.93%
Harris	\$ 119,883,700	\$ 124,137,200	\$ 546,800	3.55%	3.09%
Lindstrom	\$ 633,228,200	\$ 690,495,200	\$ 9,628,800	9.04%	7.52%
North Branch	\$ 1,101,646,800	\$ 1,221,511,100	\$ 21,280,300	10.88%	8.95%
Rush City	\$ 149,464,700	\$ 163,995,400	\$ 3,181,300	9.72%	7.59%
Shafer City	\$ 88,129,400	\$ 94,733,700	\$ 353,900	7.49%	7.09%
Stacy	\$ 116,829,600	\$ 125,541,700	\$ 555,400	7.46%	6.98%
Taylors Falls	\$ 97,880,200	\$ 110,388,200	\$ 608,900	12.78%	12.16%
Wyoming	\$ 971,482,000	\$ 1,066,508,500	\$ 20,490,300	9.78%	7.67%
County Total	\$ 6,834,579,400	\$ 7,532,121,500	\$ 113,047,400	10.21%	8.55%



# Chisago County Historical Values All Taxable Classes

Chisago County Historical Values by Jurisdiction - Taxable Classes Only				
Jurisdiction	2020 Assessment	2021 Assessment	2022 Assessment	2023 Assessment
Amador	\$ 135,991,600	\$ 145,812,400	\$ 182,336,400	\$ 208,919,000
Chisago Lake	\$ 728,590,700	\$ 772,560,100	\$ 947,074,900	\$ 1,057,206,600
Fish Lake	\$ 289,672,200	\$ 308,832,700	\$ 381,770,800	\$ 430,997,100
Franconia	\$ 283,388,800	\$ 301,822,900	\$ 369,723,800	\$ 417,123,100
Lent	\$ 371,705,100	\$ 391,901,700	\$ 493,368,800	\$ 524,319,700
Nessel	\$ 336,415,200	\$ 361,440,500	\$ 483,952,600	\$ 548,530,600
Rushseba	\$ 106,654,100	\$ 110,560,500	\$ 145,860,700	\$ 162,754,300
Shafer Twp	\$ 172,399,100	\$ 175,103,500	\$ 218,679,700	\$ 255,189,000
Sunrise	\$ 267,160,900	\$ 298,569,000	\$ 375,796,800	\$ 438,481,900
Center City	\$ 82,416,500	\$ 89,569,000	\$ 109,811,100	\$ 119,026,100
Chisago City	\$ 715,016,400	\$ 756,516,400	\$ 933,359,200	\$ 1,036,223,400
Harris	\$ 133,939,600	\$ 142,129,000	\$ 179,401,300	\$ 192,373,200
Lindstrom	\$ 504,754,600	\$ 563,481,900	\$ 703,649,100	\$ 771,056,000
North Branch	\$ 1,031,592,100	\$ 1,115,419,100	\$ 1,376,962,400	\$ 1,537,194,300
Rush City	\$ 155,848,800	\$ 171,529,600	\$ 207,901,300	\$ 230,452,100
Shafer City	\$ 73,932,400	\$ 81,861,900	\$ 102,299,600	\$ 111,558,200
Stacy	\$ 120,368,600	\$ 125,689,800	\$ 156,550,800	\$ 170,587,100
Taylors Falls	\$ 93,446,600	\$ 99,449,300	\$ 121,215,800	\$ 137,836,500
Wyoming	\$ 923,444,600	\$ 959,962,700	\$ 1,174,039,000	\$ 1,287,371,200
County Total	\$ 6,526,737,900	\$ 6,972,212,000	\$ 8,663,754,100	\$ 9,637,199,400

# Chisago County Median Residential Improved Values

Chisago County Median Residential Improved Value by Jurisdiction			
Jurisdiction	2021 Assessment	2022 Assessment	2023 Assessment
Amador	\$ 313,900	\$ 389,200	\$ 423,500
Chisago Lake	\$ 346,400	\$ 425,600	\$ 461,600
Fish Lake	\$ 291,600	\$ 356,600	\$ 388,300
Franconia	\$ 371,200	\$ 453,400	\$ 500,200
Lent	\$ 309,900	\$ 387,800	\$ 406,300
Nessel	\$ 291,400	\$ 382,100	\$ 422,300
Rushseba	\$ 260,900	\$ 335,600	\$ 369,400
Shafer Twp	\$ 301,200	\$ 379,000	\$ 417,200
Sunrise	\$ 314,000	\$ 383,000	\$ 442,400
Center City	\$ 270,100	\$ 337,800	\$ 360,800
Chisago City	\$ 299,800	\$ 377,000	\$ 404,600
Harris	\$ 242,900	\$ 307,400	\$ 323,300
Lindstrom	\$ 255,100	\$ 317,100	\$ 337,300
North Branch	\$ 239,600	\$ 293,100	\$ 316,400
Rush City	\$ 172,700	\$ 208,700	\$ 225,800
Shafer City	\$ 211,300	\$ 258,200	\$ 277,400
Stacy	\$ 220,500	\$ 278,200	\$ 300,200
Taylors Falls	\$ 200,500	\$ 245,700	\$ 277,100
Wyoming	\$ 280,700	\$ 349,000	\$ 375,700
County Median	\$ 272,600	\$ 338,100	\$ 364,600

# Chisago County Historical New Construction Value All Taxable Classes

Chisago County Historical New Construction by Jurisdiction - Taxable Classes Only				
Jurisdiction	2020 Assessment	2021 Assessment	2022 Assessment	2023 Assessment
Amador	\$ 1,245,500	\$ 1,349,300	\$ 1,373,400	\$ 2,433,500
Chisago Lake	\$ 7,785,000	\$ 5,839,100	\$ 6,994,000	\$ 10,517,100
Fish Lake	\$ 3,098,200	\$ 2,232,100	\$ 4,867,300	\$ 3,865,500
Franconia	\$ 3,069,600	\$ 3,362,400	\$ 3,856,800	\$ 4,017,200
Lent	\$ 2,897,100	\$ 5,066,200	\$ 4,457,400	\$ 5,291,200
Nessel	\$ 3,707,600	\$ 3,172,300	\$ 5,657,900	\$ 5,733,500
Rushseba	\$ 192,300	\$ 112,500	\$ 891,900	\$ 1,600,700
Shafer Twp	\$ 478,800	\$ 1,753,500	\$ 1,565,500	\$ 3,221,500
Sunrise	\$ 3,625,400	\$ 4,212,600	\$ 4,898,700	\$ 5,079,000
Center City	\$ 731,100	\$ 888,300	\$ 1,700,100	\$ 2,012,900
Chisago City	\$ 9,747,900	\$ 5,458,300	\$ 16,912,500	\$ 15,183,100
Harris	\$ 274,600	\$ 1,294,200	\$ 822,600	\$ 1,599,600
Lindstrom	\$ 6,929,500	\$ 18,625,500	\$ 12,476,700	\$ 10,971,800
North Branch	\$ 17,617,700	\$ 30,308,600	\$ 37,053,500	\$ 36,660,300
Rush City	\$ 5,689,300	\$ 5,530,600	\$ 5,553,600	\$ 3,997,400
Shafer City	\$ 1,971,800	\$ 2,575,500	\$ 2,731,900	\$ 1,395,100
Stacy	\$ 2,052,100	\$ 1,702,900	\$ 3,454,500	\$ 1,967,500
Taylors Falls	\$ 1,425,900	\$ 991,700	\$ 1,044,700	\$ 700,500
Wyoming	\$ 7,603,700	\$ 7,542,900	\$ 10,900,000	\$ 24,385,500
County Total	\$ 80,143,100	\$ 102,018,500	\$ 127,213,000	\$ 140,632,900



# Chisago County Historical New Single Family Home Starts

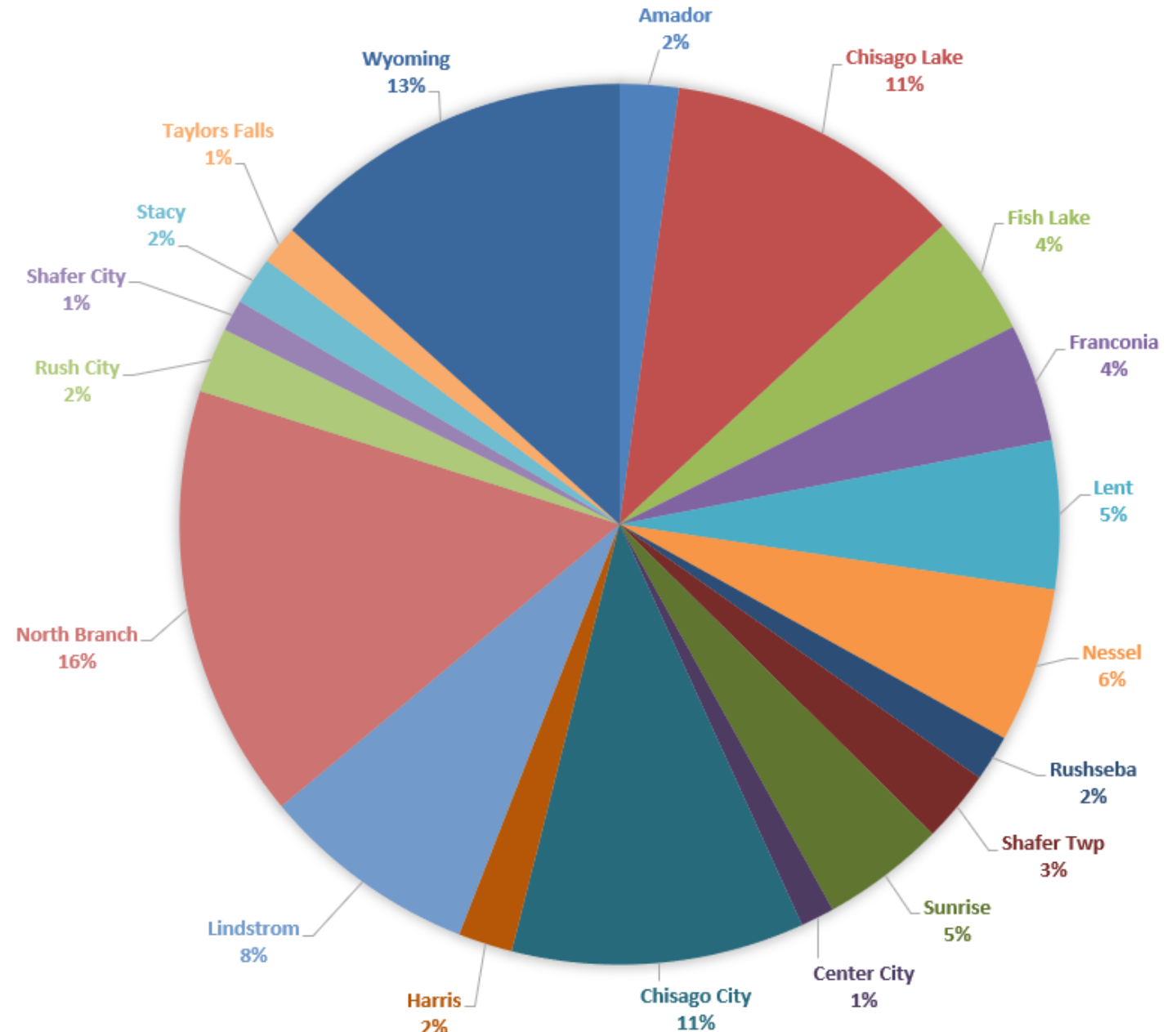
Chisago County Historical New Home Starts by Jurisdiction						
Jurisdiction	2018	2019	2020	2021	2022	5 Year Total
Amador	2	5	6	3	6	22
Chisago Lake	21	17	12	16	22	88
Fish Lake	11	9	8	16	10	54
Franconia	10	4	10	5	9	38
Lent	3	8	11	8	7	37
Nessel	8	8	8	14	10	48
Rushseba	1	-	-	3	5	9
Shafer Twp	3	2	7	2	9	23
Sunrise	12	14	14	14	11	65
Center City	2	3	3	5	3	16
Chisago City	38	24	29	30	22	143
Harris	4	2	1	2	-	9
Lindstrom	12	30	15	15	16	88
North Branch	77	47	115	101	59	399
Rush City	18	15	23	20	13	89
Shafer City	8	13	9	8	2	40
Stacy	5	13	-	1	1	20
Taylors Falls	5	8	2	1	1	17
Wyoming	32	24	6	33	33	128
County Total	272	246	279	297	239	1,333

Chisago County's Total 2023  
Estimated Market Value is  
**\$9,637,199,400.**

This includes Agricultural,  
Residential, Seasonal,  
Commercial, Industrial,  
Apartment and Mobile Home  
Park classed Properties

\*Not included is Exempt and  
State Assessed Properties

## 2023 ASSESSMENT



## CHISAGO COUNTY AG. SCHEDULE 2023 (PAY 2024)

Pine County

### NESSEL

<u>EMV</u>		<u>GA</u>
\$3,000	Tillable	\$2,800
\$3,200	Non Tillable	\$2,400
\$1,600	Non Till Low	\$1,600
\$800	Waste	\$800
\$71,000	Site	\$2,800

### RUSHSEBA

<u>EMV</u>		<u>GA</u>
\$2,600	Tillable	\$2,600
\$2,900	Non Tillable	\$2,400
\$1,500	Non Till Low	\$1,500
\$800	Waste	\$800
\$65,000	Site	\$2,500

### FISH LAKE

<u>EMV</u>		<u>GA</u>
\$3,900	Tillable	\$3,400
\$2,800	Non Tillable	\$2,400
\$1,600	Non Till Low	\$1,600
\$900	Waste	\$900
\$79,000	Site	\$3,400

### HARRIS CITY

<u>EMV</u>		<u>GA</u>
\$3,900	Tillable	\$3,400
\$3,100	Non Tillable	\$2,400
\$1,600	Non Till Low	\$1,600
\$800	Waste	\$800
\$79,000	Site	\$3,400

### SUNRISE NORTH

<u>EMV</u>		<u>GA</u>
\$3,900	Tillable	\$3,400
\$3,200	Non Tillable	\$2,400
\$1,600	Non Till Low	\$1,600
\$900	Waste	\$900
\$70,000	Site	\$3,400

Wisconsin

# CHISAGO COUNTY AG. SCHEDULE 2023 (PAY 2024)

Isanti County	<u>NORTH BRANCH</u>			<u>SUNRISE SOUTH</u>			<u>AMADOR</u>			Wisconsin
	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	
	\$4,800	Tillable	\$4,000	\$4,700	Tillable	\$4,000	\$5,000	Tillable	\$4,000	
	\$4,500	Non Tillable	\$2,400	\$4,700	Non Tillable	\$2,400	\$5,000	Non Tillable	\$2,400	
	\$2,000	Non Till Low	\$2,000	\$2,500	Non Till Low	\$2,400	\$2,500	Non Till Low	\$2,400	
	\$1,000	Waste	\$1,000	\$1,000	Waste	\$1,000	\$1,000	Waste	\$1,000	
	\$79,000	Site	\$4,000	\$80,000	Site	\$4,000	\$80,000	Site	\$4,000	
	<u>LENT</u>			<u>CHISAGO LAKE NORTH</u>			<u>SHAFER</u>			
	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	
	\$4,800	Tillable	\$4,600	\$5,200	Tillable	\$4,600	\$5,300	Tillable	\$4,600	
	\$4,000	Non Tillable	\$2,400	\$5,200	Non Tillable	\$2,400	\$5,300	Non Tillable	\$2,400	
	\$1,900	Non Till Low	\$1,900	\$2,600	Non Till Low	\$2,400	\$2,600	Non Till Low	\$2,400	
	\$1,000	Waste	\$1,000	\$1,200	Waste	\$1,200	\$1,200	Waste	\$1,200	
	\$87,000	Site	\$4,000	\$86,000	Site	\$4,600	\$86,000	Site	\$4,000	
Anoka County	<u>WYOMING/CHISAGO CITY</u>			<u>CHISAGO LAKE SOUTH</u>			<u>FRANCONIA</u>			Wisconsin
	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	<u>EMV</u>		<u>GA</u>	
	\$6,400	Tillable	\$5,200	\$6,600	Tillable	\$5,200	\$6,200	Tillable	\$5,200	
	\$6,000	Non Tillable	\$2,400	\$6,000	Non Tillable	\$2,400	\$6,000	Non Tillable	\$2,400	
	\$3,000	Non Till Low	\$2,400	\$3,000	Non Till Low	\$2,400	\$3,000	Non Till Low	\$2,400	
	\$1,500	Waste	\$1,500	\$1,500	Waste	\$1,500	\$1,500	Waste	\$1,500	
	\$99,000	Site	\$5,200	\$99,000	Site	\$5,200	\$96,000	Site	\$5,200	
	Washington County									

# Board of Appeal and Equalization

**273.11 VALUATION OF PROPERTY.**

**274.01 BOARD OF APPEAL AND EQUALIZATION.**

**274.014 LOCAL BOARDS; APPEALS AND EQUALIZATION COURSE AND  
MEETING REQUIREMENTS.**

**274.13 COUNTY BOARD OF APPEAL AND EQUALIZATION.**

**274.135 COUNTY BOARDS; APPEALS AND EQUALIZATION COURSE AND  
MEETING REQUIREMENTS.**

# Appeal's Process:



Contact  
Assessor



Appeal to the  
Local Board





Appeal to the  
County Board

## Local Board of Appeal and Equalization Meeting

- Must post the meeting date 10 days prior
- Must have a quorum
- Must have a LBAE Trained member
- Determine whether all the taxable property in the jurisdiction has been fairly and equitably valued and classified

## Can and Cannot of the Board

- 
- Reduce the value of a property
  - Increase the value of a property
  - Add improvements to the assessment
  - Change the classification of a property
  - **Local Boards** only: Add properties to the assessment
  - **County Boards** only: Order percentage increases or decreases for an entire class of property

- 
- Consider prior year assessments
  - Reduce the aggregate assessment by more than 1%
  - Exempt property
  - Make changes to property in which he/she has a conflict of interest or financial interest
  - Grant special program status
  - Make changes benefiting a property owner who refuses entry by the assessor
  - **Local Boards** can't grant percentage increases or decreases for an entire class of property
  - **County Boards** can't add properties to the assessment list

## During the Meeting

### Ground Rules

Meeting's Purpose

Only current year appeals will be considered

Property owners may only appeal the estimated market value (EMV)

Order in which appeals will be heard

Expectations of appellants when presenting appeals

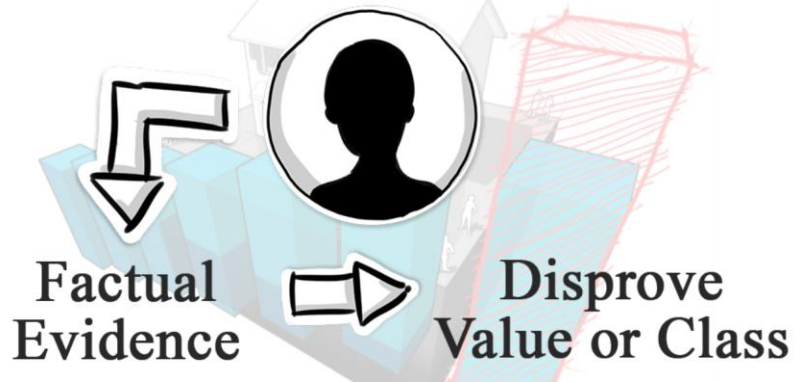
Time limits (if any)

Board procedure for making decisions



## The Appeal

Property owner has burden of proof



## The Decision Formal Vote



No Change



Lower the value



Raise the value



Change the Classification



Assessor inspect the property

## The Follow-Up

Notify every appellant in writing.

Notification should include:

- Board's decision
- Additional appeal options

# 2023 Chisago County Local Board of Appeal and Equalization Schedule

## **Wednesday April 12, 2023**

City of Rush City	9:30 AM
City of Shafer	6:00 PM
Amador Township	6:00 PM

## **Thursday April 13, 2023**

City of Taylors Falls	6:00 PM
City of Stacy	6:00 PM

## **Tuesday April 18, 2023**

City of Wyoming (Open Book)	6:00 PM
City of Lindstrom	6:00 PM

## **Wednesday April 19, 2023**

Nessel Township	9:30 AM
Fish Lake Township	6:00 PM

## **Thursday April 20, 2023**

Chisago Lakes Township	1:30 PM
City of Center City	6:00 PM
City of North Branch	6:00 PM

## **Monday April 24, 2023**

City of Harris (Open Book)	6:00 PM
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## **Tuesday April 25, 2023 4/15**

Rushseba Township	9:30 AM
Shafer Township	6:00 PM


## **Wednesday April 26, 2023 4/16**

City of Chisago City	6:00 PM
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## **Thursday April 27, 2023 4/17**

Sunrise Township	9:30 AM
Franconia Township	1:30 PM
Lent Township	6:00 PM

# Local Board of Appeal and Equalization Trained Members

 <b>DEPARTMENT OF REVENUE</b>		
<b>Local Board of Appeal and Equalization Training Attendance List</b>		
<b>Updated 2/2/2023</b>		

Last Name	First Name	Title/Position	City or Township	County	Date Attended	Training Expi
Fisk	Gene	Supervisor	Amador Township	Chisago	Online	7/1/2025
Fisk	Gene	Supervisor	Amador township	Chisago	Online	7/1/2026
Strong	Lin	Supervisor	Amador Township	Chisago	Online	7/1/2023
Behnke	Jill	Mayor	Center City	Chisago	Online	7/1/2025
Vetter	Lloyd	Council Member	Center City	Chisago	Online	7/1/2023
Wolcott	Mark	Council Member	Center City	Chisago	Online	7/1/2024
Houle	Wayne	Supervisor	Chisago Lake Township	Chisago	Online	7/1/2025
Stirling	Sherry	Supervisor	chisago lake township	Chisago	Online	7/1/2026
Rippey	Kyla	Unknown	City of Harris	Chisago	Online	7/1/2024
Burington	Laura	Council Member	City of Lindstrom	Chisago	Online	7/1/2025
Hildebrand	Scott	Council Member	City of Lindstrom	Chisago	Online	7/1/2024
Merkel	Linda	Council Member	City of Lindstrom	Chisago	Online	7/1/2025
Norelius	Brian	Council Member	City of Lindstrom	Chisago	Online	7/1/2026
blomquist	kathy	Council Member	City of North Branch	Chisago	Online	7/1/2025
Darwin	Amanda	Council Member	City of North Branch	Chisago	Online	7/1/2025
McPherson	Joel	Council Member	City of North Branch	Chisago	Online	7/1/2023
Voss	Brian	Council Member	City of North Branch	Chisago	Online	7/1/2023
Meyer	Daniel	Council Member	City of Rush City	Chisago	Online	7/1/2026
Mattson	Patty	Council Member	City of Shafer	Chisago	Online	7/1/2025
Mattson	Patty	Council Member	City of Shafer	Chisago	Online	7/1/2026
Ness	Mark	Council Member	City of Stacy	Chisago	Online	7/1/2025
sawatzky	timothy	Council Member	city of stacy	Chisago	Online	7/1/2025
Thieling	Dennis	Council Member	City of Stacy	Chisago	Online	7/1/2023
Utecht	Mark	Mayor	City of Stacy	Chisago	Online	7/1/2023
Utecht	Mark	Mayor	City of Stacy	Chisago	Online	7/1/2024
Aanonsen	Troy	Council Member	City of Taylors Falls	Chisago	Online	7/1/2025
Fitzwater	Bruce	Supervisor	Fish Lake Township	Chisago	Online	7/1/2023
JOHNSON	COREY	Board Member	Fish Lake Township	Chisago	Online	7/1/2025
Thill	James	Supervisor	Fish Lake Township	Chisago	Online	7/1/2025
Kuhnly	Owen	Supervisor	Franconia Township	Chisago	Online	7/1/2025
Sparby	Sonny	Supervisor	Franconia Township	Chisago	Online	7/1/2025
sparby	sonny	Supervisor	Franconia Township	Chisago	Online	7/1/2026
Barrett	Jeffery	Supervisor	Lent Township	Chisago	Online	7/1/2026
cagle	carolyn	Board Member	lent township	Chisago	Online	7/1/2026
Eischens	Jessica	Board Member	Lent Township	Chisago	Online	7/1/2024
Keller	Richard	Supervisor	lent township	Chisago	Online	7/1/2024
Seekon	Brian	Supervisor	Lent Township	Chisago	Online	7/1/2023

# Local Board of Appeal and Equalization Trained Members

Last Name	First Name	Title/Position	City or Township	County	Date Attended	Training Expir
Sinna	Lisa	Supervisor	Lent Township	Chisago	11/23/2019	7/1/2023
Schlumbohm	William	Council Member	Lindstrom	Chisago	Online	7/1/2025
Stenson	Kevin	Mayor	Lindstrom	Chisago	Online	7/1/2026
Stenson	Kevin	Council Member	Lindstrom City	Chisago	Online	7/1/2023
Mell	Branden	Supervisor	Nessel	Chisago	Online	7/1/2025
Iskierka	Stanley	Supervisor	Nessel Township	Chisago	Online	7/1/2024
Swenson	James	Mayor	North Branch	Chisago	Online	7/1/2025
Louzek	Michael	Council Member	Rush City	Chisago	Online	7/1/2026
Storm	Frank	Council Member	Rush City	Chisago	Online	7/1/2026
Johnson	Peter	Supervisor	Rushseba Township	Chisago	Online	7/1/2023
Hoffman	John	Supervisor	Shafer Township	Chisago	Online	7/1/2025
Mattson	Joseph	Supervisor	Shafer Township	Chisago	Online	7/1/2024
Nelson	Kurt	Supervisor	Shafer Township	Chisago	Online	7/1/2023
Stovern	Mark	Supervisor	Shafer Township	Chisago	Online	7/1/2025
Leivian	Eric	Supervisor	Sunrise Township	Chisago	Online	7/1/2025
Noordergraaf	Jeske	Supervisor	Sunrise Township	Chisago	Online	7/1/2024
Osland	Mark	Supervisor	Sunrise Township	Chisago	Online	7/1/2025
Buchite	Michael	Mayor	Taylor's Falls	Chisago	Online	7/1/2024
Gustafson	Dennis	Local Board		Chisago	Online	7/1/2023

Local Board of Appeal and Equalization  
Training is now available Year-Round.

Any Training done between now and  
LBAE will not qualify for the  
2023 LBAE Meetings.

Website address for the training

<https://www.revenue.state.mn.us/board-appeal-and-equalization-training>

# 2023 Chisago County Board of Appeal and Equalization

Chisago County Courthouse, Center City  
County Board Room

Tuesday June 13, 2023

6:30 PM by Appointment ONLY

**Appointments must be made by May 24,  
2023 by calling 651-213-8550**

Property Owners **MUST** have appealed at the  
Local Board of Appeal and Equalization or  
Open Book Jurisdiction to attend at the County  
Board of Appeal and Equalization Meeting.



# #1 Question Asked to Assessors

# What will this do to my taxes?

Many variables go into this answer:

- What was my increase compared to the average for County, City/Township, School District?
- Was there new improvements made to the property?
- How much value was added to Ag, Residential, Seasonal, Commercial, Industrial, Apartments?
- Were there Property Tax Law changes made during the Legislative session?

Biggest Unknown Answer:

What is the budget going to be for the Local Governments?





# One answer to a complex question

What did my value do compared to other properties?

A city has 4 Residential properties

- Property 1 = TMV \$100,000
- Property 2 = TMV \$200,000
- Property 3 = TMV \$300,000
- Property 4 = TMV \$400,000

Total TMV of City = \$1,000,000



A city has a budget of \$10,000

The City Tax Rate =  $\text{Budget} / \text{Taxable} = 1\%$



Taxes Paid by 4 Properties

Property 1 = \$1000

Property 2 = \$2000

Property 3 = \$3000

Property 4 = \$4000

# One answer to a complex question

What did my value do compared to other properties?

## All properties are increased by \$25,000

- Property 1 = TMV \$125,000 (25%)
- Property 2 = TMV \$225,000 (12.5%)
- Property 3 = TMV \$325,000 (8.3%)
- Property 4 = TMV \$425,000 (6.3%)

Total TMV of City = \$1,100,000 (10%)



A city has a budget of \$10,000

The City Tax Rate = Budget/Taxable = .9%



## Taxes Paid by 4 Properties

Property 1 = \$1125 (12.5%)

Property 2 = \$2025 (1.25%)

Property 3 = \$2925 (-2.5%)

Property 4 = \$3825 (-4.4%)

# Simplified Answer to Budget Question

A city has 4 Residential properties

- Property 1 = TMV \$100,000
- Property 2 = TMV \$200,000
- Property 3 = TMV \$300,000
- Property 4 = TMV \$400,000

Total TMV of City = \$1,000,000



A city has a budget of \$10,000

The City Tax Rate =  $\text{Budget} / \text{Taxable} = 1\%$



Taxes Paid by 4 Properties

Property 1 = \$1000

Property 2 = \$2000

Property 3 = \$3000

Property 4 = \$4000

# Simplified Answer to Budget Question

## All Properties are increased 10%

- Property 1 = TMV \$110,000
- Property 2 = TMV \$220,000
- Property 3 = TMV \$330,000
- Property 4 = TMV \$440,000

Total TMV of City = \$1,100,000



City budget stays the same at \$10,000

The City Tax Rate =  $\text{Budget} / \text{Taxable} = .909\%$



## Taxes Paid by 4 Properties

Property 1 = \$1000

Property 2 = \$2000

Property 3 = \$3000

Property 4 = \$4000

# Simplified Answer to Budget Question

## All Properties are increased 10%

- Property 1 = TMV \$110,000
- Property 2 = TMV \$220,000
- Property 3 = TMV \$330,000
- Property 4 = TMV \$440,000

Total TMV of City = \$1,100,000



## City Budget is increased by 5% or \$10,500

The City Tax Rate = Budget/Taxable = 0.955%

Taxes Paid by 4 Properties

Property 1 = \$1050 (5%)

Property 2 = \$2100 (5%)

Property 3 = \$3150 (5%)

Property 4 = \$4200 (5%)



## Taxes went up by 5%



# Simplified Answer to Budget Question

All Properties Stay the Same

- Property 1 = TMV \$100,000
- Property 2 = TMV \$200,000
- Property 3 = TMV \$300,000
- Property 4 = TMV \$400,000

Total TMV of City = \$1,000,000



**A city budget increases 5% \$10,500**

The City Tax Rate =  $\text{Budget} / \text{Taxable} = 1.05\%$

Taxes Paid by 4 Properties

Property 1 = \$1050 (5%)


Property 2 = \$2100 (5%)

Property 3 = \$3150 (5%)

Property 4 = \$4200 (5%)



**Taxes went up by 5%**



The valuation and classification is completed fairly and equitably to ensure properties pay no more and no less of the budget.

The budget is the amount of money the governments need to operate their local body of government.

The valuation and classification does not rely on the budget to set values, the budget does not rely on the valuation and classification to set a budget.

**These two are separate of each other!**





# Questions?



Daryl Moeller – County Assessor

Chase Peloquin – Assistant County Assessor

Chisago County Assessor Office

313 N. Main St. Room 250

Center City, MN 55012

[Assessor@chisagocountymn.gov](mailto:Assessor@chisagocountymn.gov)

Office Main Phone: 651-213-8550